IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH SEPTEMBER 2007 / 15TH BHADRA 1929

WP(C).No. 5723 of 2007(F)

PETITIONER:

MOTHER SUPERIOR,
S.H. CONVENT, ADIMALI, IDUKKI DISTRICT.

BY ADV. SRI.S.VIJAYAN NAYAR

RESPONDENTS:

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1. GOVERNMENT OF KERALA,
REPRESENTED BY ADDITIONAL SECRETARY TO GOVERNMENT,
REVENUE (SPECIAL CELL) DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

2. TAHSILDAR,
DEVIKULAM TALUK, IDUKKI DISTRICT.

BY GOVERNMENT PLEADER SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF OBJECTION DATED 1.10.2002 OF THE PETITIONER.

EXT.P2 TRUE COPY OF ASSESSMENT ORDER DATED 4.10.202 OF THE 2ND RESPONDENT.

EXT.P3 TRUE COPY OF THE ARGUMENT NOTE DATED 15.9.2004

EXT.P4 TRUE COPY OF GOVERNMENT ORDER DATED 6.12.2006 BEARING NO. G.O.RT.4822/06/RD

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 5723 OF 2007

Dated this the 6th day of September, 2007

JUDGMENT

Heard counsel for the petitioner and Government Pleader. The building assessed is a convent used mainly for residence of nuns and balance for chapel. Since obviously the use of the building is for religious purposes, it is entitled to exemption from building tax. W.P. is accordingly allowed quashing the demand.

(C.N.RAMACHANDRAN NAIR)
Judge